RULES
OF
DEPARTMENT OF REVENUE
INCOME TAX DIVISION

CHAPTER 560-7-8
RETURNS AND COLLECTIONS

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560-7-8-.68 Qualified Foster Child Donation Credit.

(1) **Purpose.** The purpose of this regulation is to provide guidance concerning the administration of the tax credit under O.C.G.A. § 48-7-29.24.

(2) **Coordination of Agencies.** The Division of Family and Children Services of the Georgia Department of Human Services is the state agency responsible for certifying foster child support organizations and shall establish and maintain a web-based application process for certifying foster child support organizations as qualified organizations.

(3) **Definitions.**

(a) The terms "qualified contributions", "qualified expenditures", and "foster child support organization" shall have the same meaning as in O.C.G.A. § 48-7-29.24.

(b) "Form 990" means the annual information returns and electronic notices of the Federal Form 990 series filed with the

Internal Revenue Service, including Form 990, Form 990-EZ, and Form 990-N.

(c) "Contributions Report" means the report detailing the contributions received that must be prepared on a calendar-year basis and submitted to the Department.

(4) **Certification of Qualified Foster Child Support Organization.** The foster child support organization must apply for certification as a qualified foster child support organization using the web-based application process maintained by the Division of Family and Children Services of the Georgia Department of Human Services on its website at: https://dfcs.georgia.gov/

(a) The Division of Family and Children Services of the Georgia Department of Human Services will notify the foster child support organization of the approval or denial of certification.

(5) **Credit Cap.** In no event shall the aggregate amount of tax credits allowed under O.C.G.A. § 48-7-29.24 exceed $20 million per calendar year or as otherwise provided under O.C.G.A. § 48-7-29.24.

(6) **Credit Amount.** From January 1 to June 30 of each calendar year, the amount of qualified foster child donation credit allowed to a taxpayer shall be as follows:

(a) For an individual taxpayer or head of household, the credit amount shall not exceed the actual amount of qualified contributions made or $2,500, whichever is less.

(b) For an individual taxpayer filing a married-filing-separate return, the credit amount shall not exceed the actual amount of qualified contributions made or $2,500, whichever is less.

(c) For individual taxpayers filing a married-filing-joint return, the credit amount shall not exceed the actual amount of qualified contributions made or $5,000, whichever is less.

1. Example: Taxpayers, a married couple filing jointly, request preapproval for the qualified foster child donation credit for calendar year 2023 by electronically submitting Form IT-QFCD-TP1 through the Georgia Tax Center. On Form IT-QFCD-TP1, Taxpayers' intended 2023 contribution is $4,000; therefore, the Department preapproves Taxpayers for a qualified foster child donation credit of $4,000. Taxpayers make a $3,000 donation to the foster child support organization within 60 days of receiving preapproval from the Department and before the end of 2023 (this is the only amount of qualified contributions made by Taxpayers to a qualified foster child support organization in 2023). When Taxpayers file their 2023 Georgia income tax return, they can only claim a qualified foster child donation credit of $3,000 (which is the actual amount of qualified contributions made), and the extra $1,000 that was preapproved but not contributed cannot be claimed by Taxpayers and cannot be carried forward. Any amount of the $3,000 qualified foster child donation credit claimed but not used on Taxpayers' 2023 Georgia income tax return shall be allowed to be carried forward to apply to their succeeding five years' tax liability.

(d) For an individual taxpayer who is a member of a limited liability company duly formed under state law (including a member who owns a single-member limited liability company that is disregarded for income tax purposes), a shareholder of a S corporation, or a partner in a partnership, the credit is limited to the actual amount of qualified contributions made or $5,000 per tax year, whichever is less; provided, however, that the tax credits shall only be allowed for the Georgia income on which such tax was actually paid by such member of a limited liability company, shareholder of a S corporation, or partner in a partnership. In determining such Georgia income, the shareholder, partner, or member shall exclude any income that was subtracted on their Georgia return because the entity paid tax at the pass-through entity level in Georgia as provided in Regulation 560-7-3-.03. If the individual taxpayer is a member, partner, or shareholder in more than one pass-through entity, the total credit allowed cannot exceed $5,000; the individual taxpayer decides which pass-through entities to include when computing Georgia income for purposes of the qualified foster child donation credit. All Georgia income, loss, and expense from the taxpayer-selected pass-through entities will be combined to determine Georgia income for purposes of the qualified foster child donation credit. Such combined Georgia income shall be multiplied by the applicable marginal tax rate to determine the tax that was actually paid. If the taxpayer is filing a joint return, the taxpayer's spouse may also claim a credit for their ownership interests and shall separately be eligible for a credit as provided in this subparagraph. If the taxpayer is preapproved for an amount that exceeds the amount that is calculated as allowed when the return is filed, the excess amount cannot be claimed by the taxpayer and cannot be carried forward.

1. Example: Taxpayer, an individual taxpayer, is the sole shareholder of A, Inc., an S corporation. Taxpayer is also a 50% partner in BC Company, a partnership, and is also a 20% member of a limited liability company, XYZ Company, which is taxed as a partnership. Taxpayer requests preapproval for the qualified foster child donation credit for calendar year 2023 by submitting Form IT-QFCD-TP1. On Form IT-QFCD-TP1, Taxpayer estimates that

the Georgia income from A, Inc. is $60,000 and that the share of Georgia income from BC Company is $30,000. Taxpayer chooses not to include any income from XYZ Company when estimating Georgia income for purposes of the qualified foster child donation credit; therefore, the Department preapproves Taxpayer for a qualified foster child donation credit of $5,000 (since $5,000 is less than $5,175 (5.75% of $90,000) and the applicable marginal tax rate for 2023 is 5.75%). Taxpayer makes a $5,000 donation to the foster child support organization within 60 days of receiving preapproval from the Department and before the end of 2023. When Taxpayer files the 2023 Georgia income tax return, Taxpayer received a salary from A, Inc. of $20,000, and A, Inc.'s actual Georgia income is $30,000. Taxpayer's actual share of Georgia income from BC Company is $10,000, and Taxpayer received a guaranteed payment from BC Company of $7,500. Taxpayer's actual share of Georgia income from XYZ Company is $2,500 (Taxpayer can choose to include this company even though it was not considered at the time of preapproval), Taxpayer can only claim a qualified foster child donation credit of $4,025 (which is 5.75% of the $70,000 actual income from Taxpayer's selected pass-through entities), and the extra $975 cannot be claimed by Taxpayer and cannot be carried forward. Any amount of the $4,025 qualified foster child donation credit claimed but not used on Taxpayer's 2023 Georgia income tax return shall be allowed to be carried forward to apply to Taxpayer's succeeding five years' tax liability.

(e) For a corporation taxpayer, fiduciary taxpayer, an S corporation that makes the election to pay tax at the entity level under O.C.G.A. § 48-7-21, or a partnership that makes the election to pay tax at the entity level under O.C.G.A. § 48-7-23, the credit amount shall not exceed the actual amount of qualified contributions made or 10 percent of the corporation's, fiduciary's, electing S corporation's, or electing partnership's income tax liability, whichever is less. Fiduciary entities cannot pass the credit through to their beneficiaries. S corporations and partnerships that elect to pay taxes at the entity level may make an irrevocable election to pass all or part of the credit through to their members, partners, or shareholders by completing the “credit allocation to owners” schedule on an original or amended Form 600S or Form 700.

1. Example: Taxpayer, a corporation, requests preapproval for the qualified foster child donation credit for calendar year 2023 by electronically submitting Form IT-QFCD-TP1 through the Georgia Tax Center. On Form IT-QFCD-TP1, Taxpayer's intended 2023 contribution is $15,000, and Taxpayer's estimated 2023 income tax liability is $150,000. Therefore, the Department preapproves Taxpayer for a qualified foster child donation credit of $15,000 for 2023. Taxpayer makes a $15,000 donation to the foster child support organization within 60 days of receiving preapproval from the Department and before the end of 2023. When Taxpayer files its 2023 Georgia income tax return, Taxpayer's 2023 income tax liability is $80,000. Taxpayer can only claim a qualified foster child donation credit of $8,000 ($8,000 is 10% of the actual 2023 Georgia income tax liability), and the extra $7,000 cannot be claimed by Taxpayer and cannot be carried forward. Any amount of the $8,000 qualified foster child donation credit claimed but not used on Taxpayer's 2023 Georgia income tax return shall be allowed to be carried forward to apply to its succeeding five years' tax liability.

2. Example: Taxpayer, a S corporation electing to pay tax at the entity level, requests preapproval for the qualified foster child donation credit for calendar year 2023 by electronically submitting Form IT-QFCD-TP1 through the Georgia Tax Center. On Form

IT-QFCD-TP1, Taxpayer's intended 2023 contribution is $15,000, and Taxpayer's estimated 2023 income tax liability is $150,000. Therefore, the Department preapproves Taxpayer for a qualified foster child donation credit of $15,000 for 2023. Taxpayer makes a $15,000 donation to the foster child support organization within 60 days of receiving preapproval from the Department and before the end of 2023. When Taxpayer files its 2023 Georgia income tax return, Taxpayer's 2023 income tax liability is $80,000. Taxpayer can only claim a qualified foster child donation credit of $8,000 ($8,000 is 10% of its actual Georgia income tax liability for tax year 2023), and the extra $7,000 cannot be claimed by Taxpayer and cannot be carried forward. Any amount of the $8,000 qualified foster child donation credit claimed but not used on Taxpayer's 2023 Georgia income tax return shall be allowed to be carried forward to apply to the taxpayer's succeeding five years' tax liability but shall not be allowed to be passed through to and used by the shareholders unless an election is made to pass the credit through to the shareholders.

(f) Except as provided in subparagraph (6)(e) of this regulation, when the taxpayer is a pass-through entity that has no income tax liability of its own, the tax credits will be considered earned by its members, shareholders, or partners based on their profit/loss percentage at the end of the year and the limitations of subparagraph (6)(d) of this regulation. The expenditure is made by the pass-through entity, but all credit forms (preapproval, claiming, and reporting) will be filed in the name of its members, shareholders, or partners. The credit can only be applied against the shareholders', members', or partners' tax liabilities on their income tax returns. The pass-through entity shall provide all necessary information to the foster child support organization so that the preapproval, claiming, and reporting forms can be filed in the name of its members, shareholders, or partners.

(g) From July 1 to December 31 of each calendar year of the credit, the amount of qualified foster child donation credit allowed to a taxpayer shall be as follows:

1. For an individual taxpayer or head of household, the credit amount shall not exceed the actual amount of qualified contributions made.

2. For an individual taxpayer filing a married-filing-separate return, the credit amount shall not exceed the actual amount of qualified contributions made.

3. For individual taxpayers filing a married-filing-joint return, the credit amount shall not exceed the actual amount of qualified contributions made.

4. For an individual taxpayer who is a member of a limited liability company duly formed under state law (including a member who owns a single-member limited liability company that is disregarded for income tax purposes), a shareholder of a S corporation, or a partner in a partnership, the credit is limited to the actual amount of qualified contributions made per tax year; provided, however, that the tax credits shall only be allowed for the Georgia income on which such tax was actually paid by such member of a limited liability company, shareholder of a S corporation, or partner in a partnership. In determining such Georgia income, the shareholder, partner, or member shall exclude any income that was subtracted on their Georgia return because the entity paid tax at the pass-through entity level in Georgia as provided in Regulation 560-7-3-.03. From July 1 to December 31, the option to indicate pass-through entity ownership is not available on the Georgia Tax Center since the credit is not limited

for individual taxpayers during this time period. Regardless, such members may choose to apply the pass-through entity provisions when claiming the credit, or such provisions will be applied if subparagraph (6)(g)6. of this regulation applies.

5. For a corporation taxpayer, fiduciary taxpayer, an S corporation that makes the election to pay tax at the entity level under O.C.G.A. § 48-7-21, or a partnership that makes the election to pay tax at the entity level under O.C.G.A. § 48-7-23, the credit amount shall not exceed the actual amount of qualified contributions made. Fiduciary entities cannot pass the credit through to their beneficiaries. S corporations and partnerships that elect to pay taxes at the entity level may make an irrevocable election to pass all or part of the credit through to their members, partners, or shareholders by completing the “credit allocation to owners” schedule on an original or amended Form 600S or Form 700. See examples in subparagraph (6)(e) of this regulation.

6. Except as provided in subparagraph (6)(g)5. of this regulation, when the taxpayer is a pass-through entity that has no income tax liability of its own, the tax credits will be considered earned by its members, shareholders, or partners based on their profit/loss percentage at the end of the year and the limitations of subparagraph (6)(g)4. of this regulation. The expenditure is made by the pass-through entity, but all credit forms (preapproval, claiming, and reporting) will be filed in the name of its members, shareholders, or partners. The credit can only be applied against the shareholders', members', or partners' tax liabilities on their income tax returns. The pass-through entity shall provide all necessary information to the foster child support organization so that the preapproval, claiming, and reporting forms can be filed in the name of its members, shareholders, or partners.

(h) A taxpayer may apply to make a donation to multiple foster child support organizations, apply to make multiple donations to the same foster child support organization, or apply to make a donation both before and after July 1; provided, however, that each donation must be applied for separately.

(7) **Form 990.** Each qualified foster child support organization must submit a copy of its most recent Form 990 to the Department through the Georgia Tax Center by May 15. If the qualified foster child support organization filed the Form 990-N, then it must submit a copy of the filing confirmation or the listing by the United States Internal Revenue Service of the Form 990-N filing to the Department. If the qualified foster child support organization is not required by federal law to file a Form 990, then the organization must submit the Form 990 Proxy Spreadsheet found on the Department's website through the Georgia Tax Center by May 15.

(8) **Contributions Report.**

(a) The contributions report detailing the contributions received for the prior calendar year shall be submitted by each qualified foster child support organization by May 15. Form IT-QFCD-FUND2 shall be the form used to submit the report. The report shall be submitted electronically through the Georgia Tax Center.

(b) The contributions report shall be prepared on a calendar-year basis, regardless of the fiscal year of the qualified foster child support organization.

(c) The contributions report shall include the following:

1. The total number and dollar value of individual contributions and qualified foster child donation credits preapproved. Individual

contributions shall include contributions made by those filing income tax returns as single, head of household, married filing separately, and married filing jointly;

2. The total number and dollar value of corporation, trust, S corporation, and partnership contributions and qualified foster child donation credits preapproved;

3. The total number and dollar value of all qualified expenditures made;

4. A list of contributors, including the dollar value of each contribution and the dollar value of each preapproved tax credit; and

5. Any other information required by the Commissioner.

(9) **Website Posting by the Department.** The following shall be posted on the Department's website:

(a) The link to the web-based application for certification as a qualified organization by the Division of Family and Children Services of the Georgia Department of Human Services;

(b) The list of all qualified foster child support organizations;

(c) The aggregate amount of tax credits remaining and available for preapproval for each year;

(d) The web-based method for taxpayers seeking preapproval status for contributions; and

(e) The Form 990 and contributions report received from each qualified foster child support organization, except for the information in subparagraph (c)4. of paragraph (8).

(10) **Confidential Taxpayer Information.** Except for the information published under paragraph (9), all information or reports relative to O.C.G.A. § 48-7-29.24 and this regulation that were provided by qualified foster child support organizations to the Department shall be confidential taxpayer information, governed by O.C.G.A. §§ 48-2-15, 48-7-60, and 48-7-61, whether such information relates to the contributing taxpayer or the qualified foster child support organization.

(11) **Mandatory Electronic Preapproval of the Contribution.**

(a) The taxpayer must electronically submit Form IT-QFCD-TP1 through the Georgia Tax Center to request preapproval of the qualified foster child donation credit from the Department. The Department will not preapprove any qualified foster child donation credit where the Form IT-QFCD-TP1 is submitted or filed in any other manner. Each qualified foster child support organization shall be registered with the Department to facilitate the web-based preapproval process for Form IT-QFCD-TP1.

(b) The taxpayer should not submit Form IT-QFCD-TP1 to the Department until the taxpayer's recipient foster child support organization is listed on the Department’s website. If the taxpayer's recipient foster child support organization is not listed on the website at the time that the Department attempts to verify the organization's listing, the Department shall deny the preapproval request. If, at a later date, the taxpayer's recipient foster child support organization becomes listed, the taxpayer will have to submit a new Form IT-QFCD-TP1 to the Department.

(c) The electronic Form IT-QFCD-TP1 shall include the following information:

1. The name of the qualified foster child support organization listed on the Department's website to which the contribution will be made;

2. The taxpayer identification number of the qualified foster child support organization to which the contribution will be made;

3. The name, address, and taxpayer identification number of the taxpayer;

4. The type of taxpayer;

5. If the taxpayer is an individual, the filing status;

6. If the taxpayer is an individual filing a joint return, the name and taxpayer identification number of the joint filer;

7. The intended contribution amount;

8. If the taxpayer is a corporation, fiduciary, electing S corporation, or electing partnership, 10% of the estimated income tax liability the corporation, fiduciary, electing S corporation, or electing partnership expects for the tax year of the corporation, fiduciary, S corporation, or partnership in which the contribution will be made;

9. Tax year end of the taxpayer;

10. Calendar year in which the contribution will be made;

11. Any other information the Commissioner may require; and

12. Certification that all information contained on the Form IT-QFCD-TP1 is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.

(d) The qualified foster child donation credit shall be allowed on a first-come, first-served basis. The date the Form IT-QFCD-TP1 is electronically submitted shall be used to determine such first-come, first-served basis.

(e) The Department will notify each taxpayer and the taxpayer's selected qualified foster child support organization of the tax credits preapproved, denied, or prorated to such taxpayer within 30 days from the date the Form IT-QFCD-TP1 was received.

(f) On the day any Form IT-QFCD-TP1 is received for a calendar year that causes the calendar-year limit in paragraph (5) of this regulation to be reached, the remaining tax credits shall be allocated among the applicants who submitted the Form IT-QFCD-TP1 on the day the calendar-year limit was exceeded on a pro rata basis based upon the amounts otherwise allowed by O.C.G.A. § 48-7-29.24 and this regulation. Only credit amounts on Form IT-QFCD-TP1(s) received on the day the calendar-year limit was exceeded shall be allocated on a pro rata basis.

(g) The contribution must be made by the taxpayer within 60 days of the date of the preapproval notice received from the Department and within the calendar year in which it was preapproved.

(h) In the event it is determined that the taxpayer has not met all the requirements of O.C.G.A. § 48-7-29.24, then the amount of the qualified foster child donation credit shall not be preapproved or the preapproved qualified foster child donation credit shall be retroactively denied. With respect to such denied credit, tax, interest, and penalties shall be due if the qualified foster child donation credit has already been claimed.

(i) If the Commissioner preapproved a donation for a tax credit prior to the date the qualified foster child support organization is removed from the Department's list pursuant to O.C.G.A. § 48-7-29.24(j) and paragraph (21) of this regulation, notwithstanding any laws to the contrary, the Department shall not take any adverse action against preapproved donors, and all such donations shall remain as preapproved tax credits subject only to the donor's compliance with O.C.G.A. § 48-7-29.24(e) and this paragraph.

(j) Once the calendar-year limit is reached for a calendar year, taxpayers shall no longer be eligible for a credit pursuant to O.C.G.A. § 48-7-29.24 for such calendar year. If any Form IT-QFCD-TP1 is received after the calendar-year limit has been reached, then it shall be denied and not be reconsidered for preapproval at any later date.

(12) **Letter of Confirmation.** Form IT-QFCD-FUND1 shall be provided by the foster child support organization to the taxpayer to confirm the contribution within 15 days of the contribution.

(13) **Claiming the Credit.** A taxpayer claiming the qualified foster child donation credit, unless indicated otherwise by the Commissioner, must submit Form IT-QFCD-TP2 with the taxpayer's Georgia tax return when the qualified foster child donation credit is claimed. An electronically filed Georgia income

tax return that includes the software's electronic Form IT-QFCD-TP2 satisfies this requirement.

(14) **E-filing Attachment Requirements.** If a taxpayer claiming the credit electronically files their tax return, the Form IT-QFCD-FUND1 shall be required to be attached to the return only if the Internal Revenue Service allows such attachments when the data is transmitted to the Department. In the event the taxpayer files an electronic return and such information is not attached because the Internal Revenue Service does not, at the time of such electronic filing, allow electronic attachments to the Georgia return, such information shall be maintained by the taxpayer and made available upon request by the Commissioner.

(15) **Carry Forward.** Any credit that is claimed but not used in a taxable year shall be allowed to be carried forward to apply to the taxpayer's succeeding five years' tax liability. However, any amount in excess of the credit amount limits in paragraph (6) of this regulation shall not be eligible for carry forward to the taxpayer's succeeding years' tax liability, nor shall such excess amount be claimed by or reallocated to any other taxpayer.

(16) **Taxpayer Must Add Back Portion of Federal Deduction on State Return if Taxpayer Takes State Credit.** O.C.G.A. § 48-7-29.24(k) provides that no qualified foster child donation credit shall be allowed under O.C.G.A. § 48-7-29.24 with respect to any amount deducted from taxable net income by the taxpayer. If the taxpayer is allowed the state income tax deduction as allowed by the Internal Revenue Service, for purposes of this paragraph, such deduction shall be considered a charitable contribution to the extent such deduction is allowed federally. Accordingly, the taxpayer must add back to Georgia taxable income that part of any federal deduction taken on a federal return

for which a Georgia qualified foster child donation credit is allowed under O.C.G.A. § 48-7-29.24.

(a) If a taxpayer's itemized deductions are limited federally (and therefore limited for Georgia purposes) because their Federal Adjusted Gross Income exceeds a certain amount, the taxpayer is only required to add back to Georgia taxable income that portion of the federal charitable deduction that was actually deducted pursuant to the following formula. The federal charitable deduction that must be added back to Georgia taxable income shall be the amount of the federal charitable contribution relating to the qualified foster child donation credit multiplied by the following ratio: The numerator is the amount of the itemized deductions subject to limitation and allowed as itemized deductions after the limitation is applied. The denominator is the total itemized deductions that are subject to limitation before the limitation is applied.

1. For example. A taxpayer has a charitable contribution of $2,500 relating to the qualified foster child donation credit of $2,500 and has property taxes of $1,500, both of which are subject to limitation. The taxpayer also has mortgage interest expense of $10,000 (which is not limited). Accordingly, the taxpayer's total itemized deductions before limitation are $14,000. After applying the federal limitation, the taxpayer is allowed $13,000 in itemized deductions. As such, only $3,000 ($13,000 less the $10,000 mortgage interest expense, which is not limited) of the original $4,000 charitable deduction and property taxes are allowed to be deducted. Applying the ratio from the subparagraph above, the taxpayer must add back $1,875 of the charitable contribution to their Georgia taxable income (($2,500) X ($3,000 / $4,000)).

(17) **Website Posting by Qualified Foster Child Support**

Organization. By April 1 of each year, each qualified foster child support organization shall post on its website in a prominent place a copy of its prior year's annual budget.

(a) The annual budget shall include the following:

1. The total number and dollar value of funds received from all sources;

2. The total number and dollar value of qualified contributions received; and

3. The total number and dollar value of qualified expenditures made, with a description of each qualified expenditure.

(18) **Designation of Contributions.** The tax credit shall not be allowed if the taxpayer directly or indirectly designates the taxpayer's qualified contributions to any particular purpose or for the direct benefit of any particular individual, whether or not such individual is a dependent of the taxpayer.

(19) **Direct Contracts.** The tax credit shall not be allowed for contributions made to a qualified foster child support organization if the taxpayer directly or indirectly operates, owns, or is a subsidiary of an association, organization, or other entity that contracts directly with such qualified foster child support organization.

(20) **Soliciting Contributions.** In soliciting contributions, a foster child support organization shall not represent that in exchange for contributing to the foster child support organization, a taxpayer shall receive a direct or particular benefit.

(21) **Failure to Comply and Revocation of Qualified Status.**

(a) Any qualified foster child support organization that fails to comply with the requirements under O.C.G.A. §§ 48-7-29.24 shall be given written notice of their failure and have 90 days from receipt of such notice to correct all deficiencies.

(b) If the qualified foster child support organization fails to correct all deficiencies within 90 days of receipt of notice from the Department, such qualified foster child support organization shall:

1. Have its status as a qualified foster child support organization revoked and be immediately removed from the Department's list of approved qualified foster child support organizations;

2. Have all applications for preapproval of tax credits under O.C.G.A. § 48-7-29.24 rejected by the Department on or after the date that the Department removes the qualified foster child support organization from its list of approved qualified foster child support organizations; and

3. Be required to cease all operations as a qualified foster child support organization and transfer all contribution funds that are not yet expended to a properly operating qualified foster child support organization within 30 calendar days of receipt of notice from the Department of removal from the approved list.

(c) Notwithstanding subparagraphs (a) and (b), any qualified foster child support organization that fails to comply with the requirements under O.C.G.A. §§ 48-7-29.24(i)(3) and paragraph (20) of this regulation shall have its status as a qualified foster child support organization revoked and shall not be renewed as a qualified foster child support organization for at least two years from the date of the revocation.

1. The foster child support organization shall be removed from the Department's list of approved qualified foster child support organizations, and the Department shall not preapprove any contributions to such foster child support organization.

(22) **Effective Date.** This regulation shall be applicable to years beginning on or after January 1, 2023.

Authority: O.C.G.A. §§ 48-2-12 and 48-7-29.24.